

EXHIBIT 20

November 17, 2005

Nancee Waterbury, Pharm.D
Johnson County Pharmacy Association
601 Highway 6 West
Pharmacy Service 119
Iowa City, IA 52246

RE: Support for Pain Management CE Program

Dear Nancee:

Mallinckrodt Pharmaceuticals is pleased to support the Pain Management CE Program: The Pharmacists Role in Management of Chronic Pain: Focus on Opioids, during the Leadership Conference in December.

Attached is check #743156 in the amount of \$1,500 for the support.

I hope you have a great meeting. Call me if you have any questions.

Sincerely,

Penny Estes
Trade Show Coordinator

Enclosures